IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

FRIDAY, THE 28TH JULY 2006 / 6TH SRAVANA 1928

ST.Rev..No. 280 of 2003()

TA.196/2003 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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PETITIONER/APPELLANT/APPELLANT/ASSESSEE

M/S. BHARAT PETROLEUM CORPORATION LTD.,
ERNAKULAM.

BY ADV. SRI.K.I.MAYANKUTTY MATHER
SRI.SUNIL SHANKER

RESPONDENTS: RESPONDENT/RESPONDENT/REVENUE

STATE OF KERALA, REPRESENTED BY
DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY G.P. SRI. GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 28/07/2006 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO. 280 OF 2003

Dated this the 28th day of July, 2006

JUDGMENT

Ramachandran Nair,J.

This Tax Revision is filed against disallowance of concessional rate on part of the turnover of the petitioner which is a public sector company engaged in marketing of petroleum products. We have heard counsel for the petitioner and Government Pleader and have perused the order of the Tribunal. In fact C forms involved are produced in this Court which clearly show that several transactions are covered by one C form and turnover in each case is above Rs. 1 lakh. During the relevant period, several transactions could be covered by one C form upto Rs. 1 lakh. However, if transactions above Rs. 1 lakh have to be covered by C forms, all such transactions should be under one contract of sale or purchase order. Even though opportunity was given by lower authorities, petitioner could not produce common purchase order to establish validity of C forms issued covering several transactions. Therefore defect in the C forms continues even at the stage of Revision

before this Court. In the circumstances, we do not find any ground to interfere with the order of the Tribunal.

S.T.Rev. is dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge